

# SENATE

## REVENUE SUBCOMMITTEE OF FINANCE, WAYS & MEANS COMMITTEE CALENDAR

**TUESDAY, FEBRUARY 25, 2020**

**IMMEDIATELY FOLLOWING FINANCE, WAYS & MEANS COMMITTEE**  
**SENATE HEARING ROOM I**

### COMMITTEE MEMBERS:

**HENSLEY (R) CHAIRMAN**  
**GARDENHIRE (R) VICE CHAIRMAN**

**GILMORE (D)**  
**HAILE (R)**

**YAGER (R)**

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### AGENDA

1. [SB 2182](#) \***Johnson** (HB 2249 by \*Lamberth, Gant)  
Taxes, Sales- As introduced, requires marketplace facilitators to remit sales tax. - Amends TCA Title 67, Chapter 6.
2. [SB 2014](#) \***White, Johnson** (HB 2124 by \*Baum)  
Taxes- As introduced, increases maximum civil penalty for submitting a fraudulent application for a refund of sales tax paid on appliances bought due to a natural disaster from \$25,000 to \$25,500. - Amends TCA Title 4; Title 5; Title 6; Title 7; Title 12 and Title 67.
3. [SB 1878](#) \***Yarbro** (HB 2080 by \*Powell)  
Taxes, Exemption and Credits- As introduced, authorizes a franchise and excise tax credit equal to a percentage of the amount of human capital investment, which is defined as the amount incurred or paid by an employer for certain activities, including job training and work education programs. - Amends TCA Title 4; Title 9; Title 50 and Title 67.
4. [SB 2799](#) \***Akbari** (HB 2749 by \*Miller)  
Taxes- As introduced, enacts the "Taxpayer Protection Act." - Amends TCA Title 4; Title 8; Title 9 and Title 67.

**5. [SB 2854](#) \*Bailey** (HB 2697 by \*Kumar)

Taxes, Sales- As introduced, levies a one-cent surcharge on each telephone call made if the call originates in, or is received in, this state. - Amends TCA Title 67, Chapter 4 and Title 67, Chapter 6.

**6. [SB 2878](#) \*Bailey** (HB 2734 by \*Sexton C)

Taxes, Sales- As introduced, changes, from July 1 to July 15, the date by which a list of economically distressed counties eligible for apportionment of sales and use tax revenue to commercial development districts is to be published by the commissioners of finance and administration, economic and community development, and revenue. - Amends TCA Title 67, Chapter 6.

**7. [SB 2879](#) \*Bailey** (HB 2392 by \*Hicks)

Taxes- As introduced, deletes the prohibition on apportionment of state sales and use tax revenue to the county revenue partnership fund for fiscal years 2007-2008 and 2008-2009. - Amends TCA Title 4; Title 5 and Title 67.

**8. [SB 1083](#) \*Dickerson** (HB 0161 by \*Beck)

Taxes, Sales- As introduced, names the present law that authorizes an allocation of sales and use tax revenue for the use of certain sports authorities the "Sports Authority Appreciation Act." - Amends TCA Title 67, Chapter 6, Part 1.

**9. [SB 2506](#) \*Dickerson** (HB 2052 by \*Lynn)

Taxes, Sales- As introduced, provides an example of the type of entity that falls within the definition of the term "private nonprofit college or university," for purposes of the tax exemption where the title holder of certain tangible personal property used by a contractor or subcontractor is a private nonprofit college or university, - Amends TCA Section 67-6-209.

**10. [SB 2507](#) \*Dickerson** (HB 1927 by \*Hicks)

Revenue, Dept. of- As introduced, authorizes the department to identify on its website any municipal sports facility to which sales and use tax revenue apportionment may be reallocated pursuant to statutory authorization. - Amends TCA Title 67, Chapter 6.

**11. [SB 2509](#) \*Dickerson** (HB 2285 by \*Beck)

Taxes- As introduced, changes from January 1 to January 31, the date by which the commissioner of revenue must report to the members of the finance, ways and means committees of the house of representatives and the senate with respect to certain franchise and excise tax credits for tax periods ending during the previous fiscal year. - Amends TCA Title 67.

**12. [SB 2510](#) \*Dickerson** (HB 2092 by \*Jernigan)

Taxes, Privilege- As introduced, changes the purposes for which surplus revenues collected from the privilege tax on contracted vehicles exiting the Nashville International Airport may be used from a reserve fund for future debt service to the general fund of the county for any county purpose. - Amends TCA Title 7, Chapter 4, Part 2.

**13. [SB 2238](#) \*Jackson** (HB 2314 by \*Stewart)

Taxes- As introduced, increases the number of days a person in the armed forces has to pay privilege taxes from 180 days following the conclusion of hostilities in which such person is actually engaged outside the United States or 180 days after such person is transferred from the theater of such hostilities, whichever is sooner, to 240 days following conclusion or 240 days following transfer, whichever is sooner. - Amends TCA Title 67.

**14. [SB 2567](#) \*Jackson** (HB 2828 by \*Clemmons)

Taxes, Sales- As introduced, terminates the allocation of revenue generated from the 0.5 percent increase in the state sales tax rate that is earmarked for education purposes; terminates the allocation of revenue generated from the 1 percent increase in the state sales tax rate to the state general fund. - Amends TCA Title 67, Chapter 6.

**15. [SB 2421](#) \*Niceley** (HB 2571 by \*Sparks)

Taxes, Sales- As introduced, exempts the retail sale of fresh, frozen, and canned vegetables for human consumption from the sales tax. - Amends TCA Section 67-6-228.

**16. [SB 2424](#) \*Niceley** (HB 2375 by \*Faison)

Taxes, Sales- As introduced, grants exemption from taxes imposed on the sale of farm equipment and machinery to out-of-state residents who possess valid certificates of qualification issued by their resident state. - Amends TCA Title 43 and Title 67, Chapter 6.

**17. [SB 2372](#) \*Reeves** (HB 2453 by \*Sparks)

Taxes, Privilege- As introduced, directs the Tennessee advisory commission on intergovernmental relations (TACIR) to perform a study and make recommendations regarding privilege taxes on development. - Amends TCA Title 67, Chapter 4.

**18. [SB 2716](#) \*Reeves** (HB 2174 by \*Todd, Grills, White, Littleton, Van Huss)

Taxes, Exemption and Credits- As introduced, exempts tangible personal property from the sales and use tax when sold by a charitable organization for fundraising purposes. - Amends TCA Title 67, Chapter 6, Part 3.

**19. [SB 1905](#) \*Robinson** (HB 2032 by \*Love)

Taxes, Sales- As introduced, eliminates the sales tax on diapers and wipes. - Amends TCA Title 67, Chapter 6, Part 3.

**20. [SB 2606](#) \*Robinson** (HB 2833 by \*Towns)

Taxes- As introduced, changes , from January 1 to January 15, the date by which the commissioner of revenue must submit an annual report regarding franchise and excise tax credits for gross premiums and jobs to the finance, ways and means committees of the house of representatives and the senate. - Amends TCA Title 67.

**21. [SB 2612](#) \*Robinson** (HB 2528 by \*Hakeem)

Taxes- As introduced, imposes a tax equal to 6.25 percent on all stock purchases made by Tennessee residents; exempts purchases made by retirement accounts. - Amends TCA Title 67.

**22. [SB 1979](#) \*Stevens** (HB 2000 by \*Gant)

Taxes, Tobacco, Tobacco Products- As introduced, exempts smokeless nicotine products from the tax on tobacco products and cigarettes. - Amends TCA Section 67-4-1001 and Section 67-4-1005.

**23. [SB 2279](#) \*Stevens** (HB 2116 by \*Garrett)

Taxes- As introduced, requires the commissioner of revenue to, on a monthly basis, compile and transmit to the chairs of the finance, ways and means committees of both houses, in addition to the appropriate licensing board or agency, a list of taxpayers who are delinquent 90 days or more from the due date of the professional privilege tax. - Amends TCA Title 67, Chapter 4.

**24. [SB 2306](#) \*Stevens** (HB 2637 by \*Holt, Cepicky)

Taxes, Sales- As introduced, exempts fencing materials used in a farming operation from sales and use taxes. - Amends TCA Title 67.

**25. [SB 1810](#) \*Yager** (HB 1919 by \*Travis, Griffey)

Taxes, Exemption and Credits- As introduced, lowers, from \$500,000 to \$100,000, the amount of the required capital investment to be made by a business engaged in an enterprise located in an adventure tourism district to qualify for a job tax credit. - Amends TCA Title 11, Chapter 11, Part 2 and Section 67-4-2109.

**26. [SB 2686](#) \*Haile, Gresham, White** (HB 2301 by \*Gant, Sexton C, Lynn, Hicks, Todd, Faison, Carter, Halford, Howell, Sexton J, Casada, Johnson C, Tillis, Vaughan, Doggett, Holsclaw, Coley, Zachary, Daniel, Lafferty, Whitson, Terry, Keisling, Eldridge, Cepicky, Haston, Griffey, Travis, Byrd, Jernigan, Marsh, Boyd, Hazlewood, Moon, Littleton)

Taxes, Excise- As introduced, establishes a statutory mechanism for automatic adjustments to the current excise tax rate of 6.5 percent based on economic conditions. - Amends TCA Section 9-4-5202 and Title 67, Chapter 4, Part 20.

**27. [SB 0721](#) \*Gardenhire** (HB 1268 by \*Haston)

Revenue, Dept. of- As introduced, increases from 10 to 12 days the deadline for requesting a formal hearing before the commissioner on adverse action proposed or taken to implement any revenue regulatory or registration law administered by the commissioner, not including those laws relating to assessments or levies of taxes, fees, fines, penalties, interest, or the waiver of penalties. - Amends TCA Title 67.